

SHUMAKER

Shumaker, Loop & Kendrick, LLP

Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 70870
January 31, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through December 31, 2005

Current Fees	20,630.75	
Current Disbursements	140.50	
Total Due for this Bill		<u>20,771.25</u>
Total Due for this Matter		<u><u>\$20,771.25</u></u>

EXHIBIT

F

tabbles

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
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Re: 2004 IRS Audit/Tax Court

January 31, 2006
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FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
12-12-05	SRL	Analysis and review of S corporation audit and litigation procedures.	3.50
12-12-05	BHG	Attention to IRS Audit matters and review of status and strategy.	2.25
12-13-05	BHG	Continued attention to IRS Audit matters.	0.50
12-13-05	SRL	Analysis and review of S corporation examination procedures, with an emphasis on shareholder rights in the audit process.	6.50
12-14-05	SRL	Continued analysis of S corporation audit procedures by researching IRS administrative pronouncements and post 1996 case law.	3.75
12-15-05	RAB	Email and telephone call to Barbara regarding binder.	0.20
12-15-05	SRL	Drafted memorandum regarding S corporation audit procedures.	8.50
12-16-05	RAB	Telephone call to B. Thompson regarding copies of ; attention to having same photocopied and delivered; draft, revise and finalize letter to B. Thompson enclosing same.	0.50
12-16-05	SRL	Completed drafting S corporation audit procedures memorandum.	2.75
12-16-05	TAC	Review and evaluate S corporation audit procedures; attention to assembly of and attachments; conferences with B. Gordon and B. Briggs regarding documentation.	1.00
12-19-05	BHG	Attention to IRS Audit and preliminary thoughts regarding how to proceed; e-mail to client and others.	3.50
12-19-05	SRL	Continued analysis of S corporation audit procedures and CNG documents in order to construct a strategy for dealing with the IRS on both the corporate and individual levels.	4.50
12-19-05	JJS	Review of federal memo on audit policies in relation to S Corporations and shareholders as well as review of correspondence between SLK and client relation to potential outcomes.	1.25
12-19-05	TAC	Research, review and analyze S corporation audit procedures; prepare for and participate in conference with B. Gordon and S. Linsky regarding S. Corporation audit and gift tax issues; correspond with J. Staler regarding same; review and analysis of correspondence from B. Gordon regarding same.	4.50
12-20-05	BHG	Continued attention to IRS audit matters and preliminary planning.	3.50
12-20-05	SRL	Drafted Accountant's Contract in order to protect audit-related communications with Chris Kramer's CPA firm as privileged.	5.25
12-20-05	JJS	Research associated with audit procedures for S Corporations and shareholders in	6.25

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Re: 2004 IRS Audit/Tax Court

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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
		Ohio.	
12-20-05	TAC	Review of file notes, memoranda, opinion and case authorities with respect to C	1.00
12-21-05	BHG	Prepare for conference call with Jim Cummins	1.50
12-21-05	BHG	Prepare for and participate in phone call and follow up regarding audit.	2.00
12-21-05	SRL	Prepared for and participated in audit defense strategy phone conference with J. Cummins and A. Davis.	2.50
12-21-05	SRL	Completed drafting Accountant's Contract to protect privileged communications with Chris Kramer's accounting firm.	1.50
12-21-05	JJS	Research associated with shareholder right's in relation to tax treatment of S Corporation items.	2.30
12-21-05	TAC	Prepare for and participate in phone conference concerning IRS audit.	2.25
12-22-05	BHG	Continued attention to IRS matters.	1.50
12-22-05	SRL	Analyzed draft letter from J. Cummins to CNG regarding Allen's demand that the company keep him updated on audit developments.	0.50
12-22-05	TAC	Review of case authority located by J. Staler; draft correspondence to CNG President and Board; correspond with B. Gordon and S. Linsky regarding same.	1.50
12-27-05	BHG	Continued attention to status of pending audit.	2.50
12-28-05	SRL	Analysis of best strategic approach for dealing with IRS personnel out of Cincinnati who are examining CNG and will likely examine Allen's individual return as well.	1.25
12-28-05	BHG	Review file and prepare for phone calls regarding tax matters.	2.75
12-28-05	TAC	Review of power of attorney and correspond with B. Gordon regarding mechanics of signing power and issues to be discussed with agent; conference with B. Gordon regarding same; place call to agent; attention to finalization and transmittal of correspondence to J. Cummins.	1.50
12-29-05	BHG	Continued attention to IRS Audit	3.00
12-30-05	BHG	Continued attention to IRS Audit and preparation for phone call.	3.25
		Total Fees for this Matter	\$20,630.75

DISBURSEMENTS

Document Reproduction	112.20
Long Distance Telephone	3.78
Long Distance Telephone; 5137020910	2.45

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Re: 2004 IRS Audit/Tax Court

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Federal Express	22.07
Total Disbursements for this Matter	<u>\$140.50</u>

FEE BILLING RECAP

Thomas A. Cotter	TAC	11.75 hrs	\$300.00 /hr.	3,525.00
Bruce H. Gordon	BHG	26.25 hrs	\$295.00 /hr.	7,743.75
Rebecca A. Briggs	RAB	0.70 hrs	\$160.00 /hr.	112.00
John J. Staler	JJS	9.80 hrs	\$200.00 /hr.	1,960.00
Samuel R. Linsky	SRL	40.50 hrs	\$180.00 /hr.	7,290.00
TOTAL FEES				<u>20,630.75</u>

BILLING SUMMARY

TOTAL FEES	20,630.75
TOTAL DISBURSEMENTS	140.50
TOTAL DUE FOR THIS BILL	<u>\$20,771.25</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$20,771.25</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 73004
February 21, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through January 31, 2006

Balance Forward		20,771.25
Current Fees	39,236.75	
Current Disbursements	417.94	
Total Due for this Bill		<u>39,654.69</u>
Total Due for this Matter		<u><u>\$60,425.94</u></u>

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February 21, 2006
Invoice 73004
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FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
01-03-06	BHG	Continued attention to IRS matters and related matters.	5.00
01-03-06	SRL	Preparation for phone conferences with Richard Hussein of Baker Botts and the IRS in Cincinnati.	2.50
01-03-06	TAC	Review and analysis of income tax return; conference with B. Gordon regarding open issues; correspond with B. Gordon regarding same.	1.25
01-04-06	BHG	Continued attention to IRS matters and phone call with IRS regarding status of audit and follow up with client.	5.50
01-04-06	SRL	Preparation for and phone conference with Richard Hussein of Baker Botts regarding possible tax litigation engagement.	3.00
01-04-06	SRL	Preparation for and phone conference with IRS agent John Dunn and manager Sid Saewitz regarding CNG's audit and Allen's anticipated audit issues.	1.25
01-04-06	SRL	Analysis and review of initial strategy to be implemented the dual CNG/Allen audit posture in light of the declaratory judgment action.	1.25
01-04-06	TAC	Prepare for and participate in phone conferences with R. Hussein and IRS Agent S. Saewitz; follow-up evaluation of status and action items with B. Gordon; conference with M. Esbin regarding news media research.	4.50
01-05-06	BHG	Continued attention to IRS matters.	5.50
01-05-06	SRL	Preparation for and phone conference with Allen regarding calls with Richard Hussein of Baker Botts and the IRS, and all of the pending civil litigation Allen currently has with CNG	1.25
01-05-06	SRL	Analysis and review of pleadings and other documents in the public record of the Squire Sanders breach of fiduciary duty action.	3.75
01-05-06	SRL	Analysis and review of draft engagement letter from BKD, LLP covering the terms of SLK's engagement of Chris Kramer and his arm to provide audit defense assistance.	1.50
01-05-06	SRL	Phone conference with Richard Hussein regarding Baker Botts' possible conflict in representing Allen.	0.50
01-05-06	TAC	Prepare for and participate in meeting with A. Davis regarding IRS Audit Status and other planning matters; review and analysis of media stories related to litigation and divorce matters.	3.00
01-06-06	BHG	Continued attention to IRS matters and status.	2.00
01-06-06	SRL	Began researching court records in the Davis vs. CNG declaratory judgment action for purposes of audit defense.	4.50

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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
01-09-06	SRL	Phone conference with Agent John Dunn regarding the interaction between the state court declaratory judgment action and the Service's timetable for auditing Allen individually.	0.50
01-09-06	SRL	Continued reviewing Declaratory Judgment Action documents for purposes of assisting in federal tax audit defense.	2.75
01-10-06	SRL	Analysis and review of suggested draft Accountant's Contract with Chris Kramer's firm, BKD, LLP, and then communicated with Chris regarding his firm's comments.	2.25
01-10-06	TAC	Review and evaluate media research results; search Cincinnati Enquirer and New York Times data bases; correspond with M. Esbin regarding additional research.	2.50
01-11-06	BHG	Prepare for and participate in phone conference with Allen Davis, Attorney Jim Cummins and Shumaker, Loop & Kendrick attorneys regarding status of IRS audit and State of Ohio lawsuit; follow-up attention to matter with Tom Cotter.	1.50
01-11-06	RAB	Attention to email from T. Cotter and attention to delivery of photocopies of Opinion and Opinion Fact Book to T. Cotter.	0.40
01-11-06	SRL	Preparation for and phone conference with Allen Davis, Jim Cummings, Tom Cotter and Bruce Gordon regarding the status of the state court litigation and	1.25
01-11-06	TAC	Prepare for and participate in phone conference with A. Davis, J. Cummins, S. Linsky and B. Gordon; prepare for and participate in call with Agent John Dunn; draft, review, revise and edit summary of same; correspond with B. Briggs and A. Davis regarding same.	4.00
01-12-06	TAC	Assemble Circular 230 materials for J. Cummins and attention to transmittal of same; continued research regarding articles concerning legal proceedings; correspond with B. Gordon regarding various issues.	3.50
01-13-06	TAC	Review of opinion and attachments; attention to transmittal of same to Agent Dunn; review and evaluate additional media search results.	5.00
01-16-06	SRL	Analysis and research on the evolution of the new, heightened Circular 230 rules for purposes of providing a time line to Jim Cummins.	3.25
01-16-06	TAC	Correspond with J. Cummins and A. Davis regarding Circular 230; review of background materials re same; continue review of industry articles and media reports featuring company and family.	1.00
01-17-06	SRL	Continued analyzing and reviewing documents filed in state court declaratory judgment action.	4.25
01-18-06	BHG	Continued attention to IRS matters.	2.50
01-19-06	BHG	Continued attention to IRS matters.	2.50
01-19-06	TAC	Review and analysis of correspondence from Allen Davis; correspond with B. Gordon regarding same; resume review of CNG new articles.	1.25

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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
01-20-06	BHG	Continued attention to status of audit and procedure.	1.50
01-20-06	RAB	Review and update correspondence file and fact binders; telephone call to Barbara, email to A. Davis regarding Sarasota lawsuit.	4.00
01-23-06	BHG	Attention to tax matters and status.	4.00
01-23-06	TAC	Continue review of media search results; prepare for and participate in phone conference with B. Gordon.	2.00
01-24-06	BHG	Attention to tax matters and IRS audit; call to IRS and follow up.	4.50
01-24-06	SRL	Prepared final draft Accountant's Contract after negotiating acceptable language with Chris Kramer's firm, BKD, LLP.	2.25
01-24-06	TAC	Conference with B. Gordon regarding various outstanding issues; call to agent J. Dunn; review of file regarding correspondence to J. Cummins; correspond with B. Gordon regarding questions raised by A. Davis.	2.25
01-25-06	BHG	Continued attention to IRS matters and audit.	2.50
01-26-06	BHG	Continued attention to IRS matters.	2.50
01-26-06	RAB	Attention to file; revise and reorganize fact binders for audit.	2.50
01-27-06	BHG	Continued attention to IRS matters.	2.50
01-30-06	BHG	Attention to status and prepare for call to IRS regarding same.	6.50
01-30-06	SRL	Began drafting letter to agent Dunn detailing the factual inaccuracies contained in the E&Y opinion.	4.25
01-31-06	BHG	Continued attention to IRS matters and pending audit.	6.75
01-31-06	RAB	Finish revising facts and setting up fact binders for audit.	2.00
01-31-06	SRL	Completed draft letter to agent Dunn detailing factual inaccuracies contained in the E&Y opinion.	3.75
01-31-06	SRL	Preparation for and phone conference with Allen regarding status report with Agent Dunn.	0.75
01-31-06	SRL	Analysis and research of Estate of Bosch case and the impact of state court decisions and settlements on Federal tax disputes.	1.75
Total Fees for this Matter			\$39,236.75

DISBURSEMENTS

Long Distance Telephone	9.81
Document Reproduction	364.00

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Facsimiles; 15132634127	4.50
Lexis Research	15.00
Federal Express	24.63
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Total Disbursements for this Matter	\$417.94

FEE BILLING RECAP

Thomas A. Cotter	TAC	30.25 hrs	\$335.00 /hr.	10,133.75
Bruce H. Gordon	BHG	55.25 hrs	\$310.00 /hr.	17,127.50
Rebecca A. Briggs	RAB	8.90 hrs	\$170.00 /hr.	1,513.00
Samuel R. Linsky	SRL	46.50 hrs	\$225.00 /hr.	10,462.50
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TOTAL FEES				39,236.75

BILLING SUMMARY

TOTAL FEES	39,236.75
TOTAL DISBURSEMENTS	417.94
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TOTAL DUE FOR THIS BILL	\$39,654.69
BALANCE FORWARD	20,771.25
	<hr/>
TOTAL DUE FOR THIS MATTER	\$60,425.94
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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 76353
March 30, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through February 28, 2006

Balance Forward		0.00
Current Fees	30,825.50	
Current Disbursements	274.20	
Total Due for this Bill		<u>31,099.70</u>
Total Due for this Matter		<u><u>\$31,099.70</u></u>

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Re: 2004 IRS Audit/Tax Court

March 30, 2006
Invoice 76353
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
02-01-06	BHG	Continued attention to IRS matters and pending audit.	6.75
02-01-06	SRL	Continued analysis and research on Estate of Bosch and the impact of state court holdings in Federal tax disputes.	7.75
02-01-06	TAC	Review and evaluate divorce decree; correspond with B. Gordon and S. Linsky regarding same.	0.50
02-02-06	BHG	Continued attention to IRS matters and audit issues.	6.50
02-02-06	SRL	Continued working on Estate of Bosch analysis and bibliography.	4.25
02-03-06	BHG	Attention to IRS audit matters; phone call with IRS Agent, John Dunn and follow up with client and attention to draft letters to IRS concerning facts and other matters related to the audit.	7.50
02-03-06	RAB	Search fact binder for option as compensation memo; office conference with B. Gordon regarding same.	0.50
02-03-06	SRL	Completed Estate of Bosch bibliography.	4.25
02-03-06	SRL	Continued editing and drafting Ernst & Young factual innaccuracy letter.	2.25
02-06-06	BHG	Continued attention to status of IRS audit.	5.50
02-06-06	SRL	Worked on letters to be sent to Agent Dunn regarding option history of CNG, Mark Ruehlman, the E&Y opinion, the valuation report prepared by HBFE, and CNG and Ruehlman's attempt to pressure Allen into taking less stock in return for non-compensatory treatment.	7.50
02-07-06	BHG	Continued attention to IRS mailings and transmit same.	1.50
02-07-06	SRL	Completed and sent out letters to Agent Dunn regarding option history of CNG, Mark Ruehlman, the E&Y opinion, the valuation report prepared by HBFE, and CNG and Ruehlman's attempt to pressure Allen into taking less stock in return for non-compensatory treatment.	7.75
02-07-06	TAC	Review and evaluate information received from B. Gordon regarding conversations with agent Dunne; organize media binder.	1.00
02-08-06	BHG	Continued attention to IRS matters and audit.	2.50
02-08-06	TAC	Attention to preparation of Media binder.	0.25
02-10-06	BHG	Continued attention to IRS matters and audit status.	2.50
02-12-06	BHG	Attention to IRS audit and media issues.	1.75

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Re: 2004 IRS Audit/Tax Court

March 30, 2006
Invoice 76353
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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
02-13-06	BHG	Continued attention to IRS audit.	4.00
02-13-06	SRL	Analysis and research regarding what if any rights Allen may have to participate in the IRS's February 15 interview of CNG and its tax advisors.	3.25
02-13-06	TAC	Review and evaluate update of IRS situation received from B. Gordon; attention to transmittal of Media binder to A. Davis and J. Cummins; review and analysis of procedural matters.	2.00
02-14-06	BHG	Continued attention to IRS audit and related matters.	3.50
02-15-06	BHG	Continued attention to IRS status and phone calls with IRS agent and follow up with client and others.	3.00
02-16-06	BHG	Continued attention to IRS matters and strategy.	4.00
02-16-06	RAB	Attention to review and filing of E&Y revised opinion; update fact book index.	0.40
02-16-06	SRL	Analysis and review of Agent Dunn's recap of the IRS interview of CNG and their tax advisors.	1.25
02-17-06	BHG	Continued attention to IRS matters and discussion draft of proposed IRS assessment. of CNG shareholders.	3.25
02-17-06	SRL	Analysis of Agent Dunn's draft discussion sheet and phone conference with Allen regarding our impressions.	1.25
02-17-06	TAC	Review and analysis of information received from B. Gordon regarding status of CNG meeting with IRS and initiation of A. Davis tax audit; conference with B. Gordon regarding numerous issues raised by IRS report; prepare for and participate in phone conference regarding same.	2.75
02-20-06	SRL	Analysis and review of best strategy for responding to Agent Dunn's preliminary draft RAR.	0.75
02-20-06	SRL	Analysis and review of how the IRS might negatively view SLK's participation in the state court declaratory judgment action.	0.50
02-20-06	TAC	Correspond with J. Cummins, B. Gordon and S. Linsky regarding possible testimony in litigation proceedings; review and analysis of IRS discussion paper in connection with same; research, review and evaluate media leads.	2.00
02-21-06	TAC	Correspond with S. Linksy and J. Cummins regarding litigation matters.	0.25
02-27-06	SRL	Worked on response to Agent Dunn's initial RAR.	0.50
02-27-06	TAC	Correspond with S. Linsky regarding response to J. Dunn; evaluate discussion draft and changes that need to be made to same; correspond with B. Gordon regarding same; correspond with M. Esbin regarding media research update; review of articles generated by same.	2.00
02-28-06	SRL	Continued working on response to Agent Dunn's preliminary RAR.	0.75

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

March 30, 2006
Invoice 76353
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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
02-28-06	TAC	Draft, review, revise and edit Discussion Sheet.	4.25

Total Fees for this Matter

\$30,825.50

DISBURSEMENTS

Document Reproduction	46.00
Facsimiles	25.50
Long Distance Telephone	2.46
Federal Express	90.65
Lexis Research	61.00
Federal Express	27.32
Document Reproduction	6.00
Secretarial Overtime	15.27

Total Disbursements for this Matter

\$274.20

FEE BILLING RECAP

Thomas A. Cotter	TAC	15.00 hrs	\$335.00 /hr.	5,025.00
Bruce H. Gordon	BHG	52.25 hrs	\$310.00 /hr.	16,197.50
Rebecca A. Briggs	RAB	0.90 hrs	\$170.00 /hr.	153.00
Samuel R. Linsky	SRL	42.00 hrs	\$225.00 /hr.	9,450.00

TOTAL FEES

30,825.50

BILLING SUMMARY

TOTAL FEES

30,825.50

TOTAL DISBURSEMENTS

274.20

TOTAL DUE FOR THIS BILL

\$31,099.70

TOTAL DUE FOR THIS MATTER

\$31,099.70

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 78823
April 26, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through March 31, 2006

Balance Forward		0.00
Current Fees	32,626.25	
Current Disbursements	173.52	
Total Due for this Bill		<u>32,799.77</u>
Total Due for this Matter		<u><u>\$32,799.77</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

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Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

April 26, 2006
Invoice 78823
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-01-06	SRL	Continued working on response to Agent Dunn's preliminary RAR.	2.25
03-01-06	TAC	Review, revise and edit comments on J. Dunn's Discussion Sheet; correspond with S. Linsky and A. Davis regarding same; revised and edit media binder; attention to transmittal of same to B. Gordon and A. Davis.	4.00
03-02-06	SRL	Worked on revisions to preliminary statement of issues prepared by Agent Dunn.	3.25
03-02-06	TAC	Review and respond to correspondence from A. Davis; review, revise and edit Discussion Sheet in accordance with same; correspond with A. Davis regarding same; review and analyze documentation contained in factual binder in connection with same.	3.00
03-03-06	SRL	Continued work on revisions to Agent Dunn's draft statement of issues.	2.00
03-03-06	TAC	Review and evaluate comments received from A Davis regarding Discussion Settlement; prepare for and participate in phone conference regarding same; finalize and transmit correspondence to J. Dunn; correspond with S. Linsky regarding issues related to same.	4.50
03-08-06	BHG	Continued attention to IRS audit matters and status.	6.00
03-08-06	TAC	Evaluate comments from J. Dunne; conference with B. Gordon regarding same.	0.50
03-09-06	BHG	Continued attention to IRS matters and status.	5.00
03-10-06	BHG	Attention to IRS matters and status.	4.00
03-10-06	TAC	Prepare for and participate in phone conference with B. Gordon and Agent Dunn; follow-up analysis with B. Gordon; research, review and analysis regarding TAM process; review, revise and edit correspondence to A. Davis.	2.50
03-13-06	BHG	Continued attention to IRS audit issues, planning and correspondence.	5.00
03-13-06	SRL	Analysis and review of Rev Proc 2006-2 regarding the IRS procedure for reviewing and processing TAM requests.	3.75
03-13-06	TAC	Review and evaluate correspondence from A. Davis, B. Gordon and S. Linsky; respond to same; research re TAM request procedures; correspond with B. Gordon and S. Linsky regarding same.	1.50
03-14-06	BHG	Continued attention to IRS matters regarding TAM issues.	5.50
03-14-06	SRL	Continued analysis and review of Rev Proc 2006-2 and drafted letter to Agent Dunn detailing Allen's arguments as to why a TAM is inappropriate in this instance.	5.75
03-14-06	TAC	Correspond with B. Gordon and Washington counsel regarding TAM issues; research regarding TAM process.	1.25

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

April 26, 2006
Invoice 78823
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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-15-06	BHG	Continued attention to IRS Audit issues and TAM procedures.	4.00
03-15-06	SRL	Preparation for and phone conference with Chris Rizek of Caplin & Drysdale regarding strategy for countering CNG's lobbying efforts in DC with respect to its TAM request.	1.75
03-15-06	SRL	Phone conference with Allen regarding TAM response strategy.	0.25
03-15-06	SRL	Completed letter to Agent Dunn detailing Allen's arguments against the appropriateness of a TAM.	2.25
03-15-06	TAC	Review and comment on draft letter; prepare for and participate in phone conference with C. Rizek; follow-up conference with A. Davis; attention to transmittal of materials to C. Rizek.	2.50
03-16-06	BHG	Continued attention to IRS Matters and TAM procedures.	4.00
03-16-06	SRL	Analysis and review of how to proceed with Deloitte and CNG on a going forward basis in order to stay within CNG's information flow with the Service now that Agent Dunn has copied Allen in his capacity as a shareholder on IRS correspondence going to the company.	1.75
03-16-06	TAC	Review and evaluate various file materials and attention to transmittal of same to C. Rizek; review and evaluate materials received from the IRS and correspondence from B. Gordon	0.75
03-17-06	BHG	Continued attention regarding IRS matters and appeal rights for TAM request; prepare letters to IRS regarding same and transmit.	3.50
03-17-06	SRL	Analysis and review of letters going to out to James Ellerhorst of Deloitte and potential waiver argument proposed by Jim Cummins with respect to the TAM request.	0.75
03-17-06	TAC	Review, evaluate correspondence from B. Gordon; comment on same; research regarding biographical information concerning J. Ellerhorst.	0.75
03-20-06	BHG	Continued attention to IRS audit and TAM status.	2.25
03-21-06	BHG	Continued attention to IRS matters and TAM status.	2.25
03-22-06	SRL	Communicated with Chris Rizek regarding alternative Washington DC tax counsel and consulted with other attorneys in Atlanta and DC regarding the best option now that Caplin & Drysdale has dropped off.	1.25
03-22-06	BHG	Continued attention to IRS matters regarding TAM request and status.	1.50
03-23-06	BHG	Continued attention to IRS matters and TAM status.	1.00
03-23-06	TAC	Correspond with C. Rizek, B. Gordon and S. Linsky regarding possible alternatives for representation.	0.50
03-24-06	BHG	Continued attention to IRS matters and TAM status.	2.00

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

April 26, 2006
Invoice 78823
Page 4

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-24-06	TAC	Correspond with B. Gordon regarding various items; review and analysis of correspondence to A. Dunn and Deloitte and Touche.	0.25
03-27-06	BHG	Continued attention to IRS Audit issues.	3.25
03-28-06	BHG	Continued attention to IRS Audit matters.	3.25
03-29-06	BHG	Continued attention to IRS audit matters.	2.75
03-30-06	TAC	Conference with B Gordon regarding Fast Track Appeal process, hiring of Washington counsel and audit strategy issues.	0.75
03-30-06	BHG	Attention to IRS Audit matters and TAM issues.	2.50
03-31-06	TAC	Correspond with B. Gordon and S. Linsky regarding fast track appeal process.	0.25
03-31-06	BHG	Continued attention to IRS audit issues and TAM procedure.	2.50
03-31-06	SRL	Analysis and review of Revenue Procedure 2003-40 in order to determine if the IRS Large and Mid-sized Business Division's Fast Track Settlement Appeals Procedures can be successfully invoked by CNG as a procedural tactic.	2.75
Total Fees for this Matter			\$32,626.25

DISBURSEMENTS

Document Reproduction	77.80
Document Reproduction	5.00
Federal Express	56.51
Binders	5.94
Long Distance Telephone; 5174864926	1.05
Federal Express	13.99
Index Tabs	12.00
Long Distance Telephone; 5137847100	1.23
Total Disbursements for this Matter	\$173.52

FEE BILLING RECAP

Thomas A. Cotter	TAC	23.00 hrs	\$335.00 /hr.	7,705.00
Bruce H. Gordon	BHG	60.25 hrs	\$310.00 /hr.	18,677.50
Samuel R. Linsky	SRL	27.75 hrs	\$225.00 /hr.	6,243.75
TOTAL FEES				32,626.25

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

April 26, 2006
Invoice 78823
Page 5

BILLING SUMMARY

TOTAL FEES	32,626.25
TOTAL DISBURSEMENTS	173.52
	<hr/>
TOTAL DUE FOR THIS BILL	\$32,799.77
TOTAL DUE FOR THIS MATTER	<hr/> <hr/>

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Suite 2800
Tampa, Florida 33602

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 81958
May 31, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through April 30, 2006

Balance Forward		0.00
Current Fees	9,405.00	
Current Disbursements	105.36	
Total Due for this Bill		<u>9,510.36</u>
Total Due for this Matter		<u><u>\$9,510.36</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

May 31, 2006
Invoice 81958
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
04-03-06	BHG	Continue attention to IRS audit matters.	1.25
04-03-06	SRL	Analysis and review of S corporation audit procedures in order to determine whether there was any federal authority for compelling CNG to send Allen all of its correspondence with the IRS.	2.25
04-04-06	BHG	Continue attention to IRS audit matters and TAM appeal.	2.50
04-04-06	SRL	Preparation for and phone conference with Agent John Dunn regarding the IRS's willingness to provide Allen with its correspondence to and from CNG.	2.75
04-04-06	SRL	Continue work on S corporation audit procedure memo.	1.50
04-05-06	BHG	Continue attention to IRS audit matters.	2.00
04-05-06	SRL	Worked on response to James Ellerhorst of Deloitte regarding CNG's unwillingness to provide Allen with audit-related company correspondence.	0.50
04-06-06	BHG	Continue attention to IRS audit matters and TAM procedures including search for DC counsel.	1.75
04-07-06	BHG	Continue attention of IRS Matters.	1.50
04-10-06	SRL	Reviewed correspondence to and from CNG in the IRS files relating to the examination of CNG.	2.25
04-10-06	SRL	Phone conference with tax controversy lawyers in Atlanta and D.C. regarding candidates to represent Allen's interests on the TAM and Fast Track lobbying issues in D.C.	0.50
04-10-06	BHG	Continue attention to IRS matters.	1.75
04-11-06	SRL	Analysis and review of IRS's letter to CNG rejecting their appeal for a TAM.	0.25
04-11-06	TAC	Review and analysis of IRS materials and correspondence from B. Gordon; respond to same.	0.75
04-17-06	BHG	Continue attention to IRS matters and status.	1.50
04-18-06	BHG	Continue attention to IRS matters.	0.75
04-19-06	BHG	Continue attention to IRS Audit issues.	1.25
04-21-06	BHG	Continue attention to IRS matters.	1.50
04-24-06	BHG	Continue attention to IRS matters.	1.50
04-24-06	TAC	Review and evaluate correspondence from B. Gordon regarding status.	0.25

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

May 31, 2006
Invoice 81958
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES
04-25-06	BHG	Attention to IRS matters.
04-26-06	BHG	Continue attention to IRS audit matters.
04-27-06	BHG	Continue attention to IRS Matters.

HOURS
1.50
1.75
1.50
\$9,405.00

Total Fees for this Matter

DISBURSEMENTS

Document Reproduction
Federal Express
Federal Express

1.20
82.30
21.86

\$105.36

Total Disbursements for this Matter

FEE BILLING RECAP

Thomas A. Cotter	TAC	1.00 hrs	\$335.00 /hr.	335.00
Bruce H. Gordon	BHG	22.00 hrs	\$310.00 /hr.	6,820.00
Samuel R. Linsky	SRL	10.00 hrs	\$225.00 /hr.	2,250.00
				<hr/> 9,405.00

TOTAL FEES

BILLING SUMMARY

TOTAL FEES

9,405.00

TOTAL DISBURSEMENTS

105.36

TOTAL DUE FOR THIS BILL

\$9,510.36

TOTAL DUE FOR THIS MATTER

\$9,510.36

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Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 83726
June 17, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through May 31, 2006

Balance Forward		0.00
Current Fees	23,946.50	
Current Disbursements	2,837.04	
Total Due for this Bill		<u>26,783.54</u>
Total Due for this Matter		<u><u>\$26,783.54</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

June 17, 2006
Invoice 83726
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
05-01-06	BHG	Continue attention to IRS audit matters.	1.75
05-05-06	BHG	Communicate with various attorneys re possible engagement as trial counsel.	2.00
05-05-06	SRL	Communicate with tax controversy counsel candidate David Aughtry of Chamberlain Hrdlicka regarding his meeting with B. Gordon.	0.25
05-08-06	TAC	Review and analysis of CNG 1120S; correspond with B. Gordon regarding same.	1.00
05-08-06	BHG	Attention to IRS matters and status, follow up regarding litigation issues and conference call regarding same.	3.50
05-08-06	SRL	Phone conference with prospective tax litigation counsel David Aughtry of Chamberlain Hrdlicka in Atlanta regarding the 11th Circuit's Craven decision involving redemptions pursuant to a divorce.	0.75
05-08-06	SRL	Analysis of Craven case involving redemptions in the context of a divorce and correspondence from James Ellerhorst of Deloitte to IRS Territory manager Carolyn Lewis regarding the denial of CNG's TAM request.	2.75
05-08-06	SRL	Performed due diligence on the reported tax decisions of Jeff Paravano, David Fischer and Roger Pies of Baker & Hostetler in order to assess their attractiveness as possible tax litigation counsel for Allen.	3.25
05-09-06	TAC	Prepare for and participate in phone conference with A. Davis.	1.50
05-09-06	BHG	Continued attention to IRS matters and litigation alternatives.	2.50
05-09-06	SRL	Phone conference with Allen regarding choosing Baker & Hostetler as tax litigation counsel.	0.50
05-09-06	SRL	Analysis of internal revenue manual provisions and Tax Court rules dealing with the consolidation of whipsaw cases.	1.00
05-10-06	SRL	Phone conferences with David Aughtry of Chamberlain Hrdlicka in Atlanta regarding possibly engaging the firm as tax controversy counsel for Allen.	1.25
05-10-06	BHG	Attention to status and IRS TAM issues.	1.50
05-12-06	SRL	Searched court filings in Ohio and Florida for purposes of providing that info to Baker & Hostetler in order to enable them to conduct a thorough conflicts check.	1.75
05-15-06	SRL	Analysis and search of all of Allen's pending litigation involving CNG and/or Dave and Jared for purposes of putting together a list for Baker & Hostetler.	5.50
05-15-06	BHG	Continued attention to IRS audit matters.	3.50
05-16-06	MGD	Research cases in the United States District Court for the Southern District of Ohio	0.20

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

June 17, 2006
Invoice 83726
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES for Allen L. Davis.	HOURS
05-16-06	TAC	Review and analysis of correspondence from B. Gordon.	0.25
05-16-06	SRL	Continued putting together litigation summary for Baker & Hostetler.	1.25
05-16-06	BHG	Continued attention to IRS matters.	2.50
05-17-06	BHG	Continued attention to IRS audit issues.	2.50
05-18-06	SRL	Analysis and review of non statutory stock option provisions of section 83.	1.75
05-18-06	BHG	Attention to IRS matters.	1.50
05-22-06	BHG	Attention to IRS Audit matters.	2.00
05-22-06	SRL	Continued reviewing revenue agent's report issued by Agent John Dunn.	1.50
05-23-06	RAB	Attention to preparation of delivery of items to Paravano - E&Y opinion and SLK opinion and binder.	0.80
05-23-06	BHG	Continued attention to IRS Audit matters.	2.25
05-23-06	TAC	Review and evaluate thirty day letter and other information received from B. Gordon.	0.50
05-23-06	SRL	Completed review of RAR issued by Agent John Dunn.	2.25
05-24-06	BHG	Attention to IRS Audit matters.	2.50
05-24-06	TAC	Prepare for and participate in phone conference with B. Gordon, J. Paravano, and S. Linsky.	1.00
05-24-06	SRL	Phone conference with IRS agent John Dunn regarding Appeals whipsaw procedures.	0.25
05-24-06	SRL	Preparation for and phone conference with Jeff Paravano of B&H regarding tax litigation strategy in light of the Ohio declaratory judgment action and the strength of the RAR.	1.75
05-25-06	BHG	Copntinued attention to IRS Matters.	2.50
05-25-06	BHG	Attention to IRS matters.	2.50
05-25-06	SRL	Strategy session regarding impact of declaratory judgment action on Jeff Paravano's tax controversy strategy.	0.75
05-26-06	BHG	Attention to IRS matters.	2.00
05-26-06	SRL	Worked on amended Power of Attorney and Declaration of Representative Form 2848.	0.50
05-29-06	BHG	Attention to IRS Matters.	0.50

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

June 17, 2006
Invoice 83726
Page 4

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
05-30-06	TAC	Research regarding recent news reports concerning litigation; review correspondence from B. Gordon and confer with him regarding various issues.	0.25
05-30-06	SRL	Preparation for June 1 "all hands" meeting in Cincinnati.	1.25
05-30-06	BHG	Continued attention to IRS matters.	4.00
05-31-06	TAC	Conference with B. Gordon and S. Linsky regarding open issues; research regarding additional media reports regarding litigation matters; attention to preparation of media binder materials.	2.00
05-31-06	TAM	Attention to revisions to Form 2848 and attachments; attention to revisions to contact lists; interoffice conference with B. Gordon regarding same.	2.60
05-31-06	BHG	Continued attention to IRS matters; prepare for meeting in Cincinnati.	4.50
05-31-06	SRL	Preparation for "all hands" June 1 meeting in Cincinnati.	5.75
05-31-06	RAB	Assist B. Gordon with compiling documents for meeting in Cincinnati tomorrow.	0.20
Total Fees for this Matter			\$23,946.50

DISBURSEMENTS

Document Reproduction	205.60
Lexis Research	160.00
Federal Express	14.24
Travel to; Cincinnati, OH to attend client meeting concerning Tax Court Litigation ; Bruce H. Gordon, Esq.	2,457.20
Total Disbursements for this Matter	\$2,837.04

FEE BILLING RECAP

Thomas A. Cotter	TAC	6.50 hrs	\$335.00 /hr.	2,177.50
Bruce H. Gordon	BHG	44.00 hrs	\$310.00 /hr.	13,640.00
Teresa A. McIntyre	TAM	2.60 hrs	\$110.00 /hr.	286.00
Rebecca A. Briggs	RAB	1.00 hrs	\$170.00 /hr.	170.00
Mandy G. Desilles	MGD	0.20 hrs	\$115.00 /hr.	23.00
Samuel R. Linsky	SRL	34.00 hrs	\$225.00 /hr.	7,650.00
TOTAL FEES				23,946.50

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

June 17, 2006
Invoice 83726
Page 5

BILLING SUMMARY

TOTAL FEES	23,946.50
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TOTAL DISBURSEMENTS	2,837.04
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TOTAL DUE FOR THIS BILL	<hr/> \$26,783.54
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TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$26,783.54
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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 86787
July 27, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through June 30, 2006

Balance Forward		0.00
Current Fees	39,822.75	
Current Disbursements	326.90	
Total Due for this Bill		<u>40,149.65</u>
Total Due for this Matter		<u><u>\$40,149.65</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

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Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

July 27, 2006
Invoice 86787
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
06-01-06	TAC	Prepare for, travel to and from and participate in meeting with J. Paravano, A. Davis, J. Cummins, B. Gordon and S. Linsky regarding all open litigation issues, strategic considerations for proceeding with tax matters and status of various additional items.	11.00
06-01-06	BHG	Travel to Cincinnati for all hands meeting regarding IRS Audit matters and related issues.	8.00
06-01-06	SRL	Preparation for and attendance at "all hands" meeting in Cincinnati.	11.00
06-01-06	TAM	Telephone conference with B. Gordon; e-mail correspondence to J. Cummins regarding Contact List; telephone conference with assistant to J. Cummins regarding same; e-mail correspondence to B. Gordon regarding same.	0.40
06-02-06	TAC	Follow-up conference with B. Gordon regarding numerous outstanding issues.	1.00
06-02-06	BHG	Continued attention to IRS audit issues and strategy.	2.00
06-05-06	BHG	Continued attention to estate planning.	2.25
06-05-06	SRL	Various strategy sessions and analysis regarding choice of tax litigation venue and the timing of triggering a notice of deficiency.	1.75
06-05-06	SRL	Began reviewing deposition testimony from Ohio state court action.	2.50
06-06-06	BHG	Continued attention to IRS matters.	2.50
06-06-06	SRL	Continue reviewing deposition testimony from Ohio State Court case.	3.50
06-07-06	BHG	Continued attention to IRS matters.	1.50
06-07-06	SRL	Continue reviewing depositions in preparation for drafting Tax Court Petition.	4.75
06-07-06	SRL	Analysis of WRS Group opinion from Texas District Court which deals with a somewhat similar legal issue and set of facts.	1.50
06-07-06	TAC	Brief review of new case law; conference with B. Gordon regarding same.	0.25
06-08-06	BHG	Continued attention to IRS audit issues.	2.00
06-08-06	SRL	Began drafting Tax Court Petition.	2.75
06-09-06	BHG	Continued attention to IRS matters and follow up with IRS Agent Dunn.	2.00
06-09-06	SRL	Preparation for and call with Jeff Paravano prior to calling agent John Dunn.	0.75
06-09-06	SRL	Preparation for and call with John Dunn and Jeff Paravano regarding our intention to waive our Appeals rights.	1.00

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

July 27, 2006
Invoice 86787
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
06-09-06	SRL	Call with Allen and Jeff regarding what transpired earlier in the morning.	0.75
06-09-06	SRL	Draft letter to Agent Dunn memorializing Allen's desire to bypass Appeals and his rationale for doing so.	1.25
06-09-06	SRL	Continue working on draft Tax Court petition.	1.25
06-12-06	BHG	Continued attention to IRS matters.	1.50
06-12-06	JA	Consideration of draft memorandum from client regarding back ground facts and various claims against fiduciaries.	1.10
06-12-06	SRL	Continued working on Tax Court Petition.	3.25
06-13-06	BHG	Continued attention to IRS matters.	2.50
06-14-06	BHG	Continued attention to IRS matters.	2.50
06-14-06	JA	Consideration and analysis of fiduciary claims.	0.40
06-14-06	SRL	Continued working on Tax Court Petition.	2.50
06-15-06	CPC	Prepare for and attend conference with client.	2.60
06-15-06	BHG	Continued attention to IRS matters.	1.50
06-15-06	SRL	phone conference with Allen regarding likely sequence of events depending on whether or not Dave and Jared protest to appeals.	0.50
06-15-06	SRL	Continued working on Tax Court Petition.	1.25
06-16-06	BHG	Continued attention to IRS matters.	3.50
06-19-06	BHG	Continued attention to IRS matters,.	2.50
06-19-06	SRL	Continued working on Tax Court Petition.	5.25
06-20-06	BHG	Continued attention to IRS matters.	3.50
06-20-06	SRL	Analysis of potential corporate malfeasance, breach of fiduciary duty and misappropriation of corporate opportunity claims against CNG and/ Dave and Jared with Phil Campbell.	0.50
06-20-06	SRL	Continued working on Tax Court Petition.	5.25
06-20-06	CPC	Worked on litigation issues; telephone conference with BH counsel; discuss settlement.	4.10
06-21-06	SRL	Continued working on Tax Court Petition.	2.25
06-22-06	BHG	Attention to pending matters related to IRS audit.	0.50
06-23-06	SRL	Continued working on Tax Court Petition.	2.75

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

July 27, 2006
Invoice 86787
Page 4

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
06-23-06	CPC	Follow up with BH on status.	0.30
06-25-06	SRL	Continued working on Tax Court Petition.	4.50
06-26-06	BHG	Continued attention to status and related tactics and strategy.	4.50
06-26-06	CPC	Review litigation article.	0.40
06-27-06	SRL	Continued working on Tax Court Petition.	2.50
06-27-06	BHG	Continued attention to IRS matters and status.	1.50
06-27-06	TAC	Research and review potential new articles relating to litigation.	1.00
06-28-06	SRL	Completed draft Tax Court Petition.	7.75
06-28-06	BHG	Continued attention to IRS matters and related issues.	3.00
06-28-06	CPC	Conference with BH counsel and client.	2.90
06-29-06	BHG	Continued attention to IRS matters and related strategy regarding settlement.	1.50
Total Fees for this Matter			\$39,822.75

DISBURSEMENTS

Document Reproduction	9.20
Federal Express	90.76
Travel to; Cincinnati on 6/1/06 ; Thomas A. Cotter, Esq.	180.67
Long Distance Telephone; 9413230021	0.46
Secretarial Overtime	45.81
Total Disbursements for this Matter	\$326.90

FEE BILLING RECAP

Thomas A. Cotter	TAC	13.25 hrs	\$335.00 /hr.	4,438.75
C. Philip Campbell	CPC	10.30 hrs	\$375.00 /hr.	3,862.50
Bruce H. Gordon	BHG	48.75 hrs	\$310.00 /hr.	15,112.50
Jaime Austrich	JA	1.50 hrs	\$260.00 /hr.	390.00
Teresa A. McIntyre	TAM	0.40 hrs	\$110.00 /hr.	44.00
Samuel R. Linsky	SRL	71.00 hrs	\$225.00 /hr.	15,975.00
TOTAL FEES				39,822.75

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

July 27, 2006
Invoice 86787
Page 5

BILLING SUMMARY

TOTAL FEES	39,822.75
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TOTAL DISBURSEMENTS	326.90
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TOTAL DUE FOR THIS BILL	<hr/> \$40,149.65
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TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$40,149.65
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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 89424
August 29, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through July 31, 2006

Balance Forward		0.00
Current Fees	11,807.50	
Current Disbursements	2.00	
Total Due for this Bill		<u>11,809.50</u>
Total Due for this Matter		<u><u>\$11,809.50</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

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Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

August 29, 2006
Invoice 89424
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
07-05-06	BHG	Continued attention to IRS matters and recent IRS mailings.	1.75
07-07-06	BHG	Continued attention to IRS matters.	0.75
07-10-06	BHG	Continued attention to IRS audit matters and related planning.	2.00
07-11-06	BHG	Continued attention regarding IRS matters and related planning ideas.	1.50
07-13-06	SRL	Strategy review and analysis regarding Allen's plan to trigger the CNG close corporation agreement's buy/sell provisions by having a trust make an offer on his shares.	1.25
07-13-06	BHG	Continued attention to IRS matters and alternative strategy to obtain desired results.	2.25
07-14-06	SRL	Began researching electing small business trust and qualified subchapter S trust rules in order to determine the best type of trust to purchase Allen's shares in CNG.	3.50
07-14-06	SRL	Procedural analysis of Jared and David's decision to remain in Appeals and its impact on Allen's impending Tax Court proceeding.	1.25
07-14-06	BHG	Attention to draft Tax Court Petition and IRS matters.	1.50
07-17-06	BHG	Continued attention to IRS matters and strategy related to settlement possibilities.	4.00
07-17-06	SRL	Continued researching electing small business trust and qualified subchapter S trust provisions in order to see which structure best suits Allen's plan to sell his CNG stock to a trust.	5.25
07-20-06	BHG	Continued attention to IRS matters and related settlement options.	2.25
07-20-06	BHG	Attention to various tax strategies to force a settlement.	1.75
07-24-06	BHG	Continued attention to IRS matters; review draft Tax Court Petition and related matters.	2.00
07-25-06	BHG	Attention to IRS matters and related matters.	1.50
07-26-06	BHG	Continued attention to tax matters and strategy.	2.25
07-27-06	BHG	Continued attention to IRS matters and related issues.	2.00
07-28-06	SRL	Phone conference with Allen regarding Tax Court Petition and formation of a new Trust to buy his CNG shares after he transfers them to Sandy.	1.25
07-28-06	BHG	Attention to phone call with client and special strategy regarding IRS matters.	1.50
		Total Fees for this Matter	\$11,807.50

DISBURSEMENTS

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

August 29, 2006
Invoice 89424
Page 3

PACER/Federal District Court Electronic Access

2.00

Total Disbursements for this Matter

\$2.00

FEE BILLING RECAP

Bruce H. Gordon	BHG	27.00 hrs	\$310.00 /hr.	8,370.00
Samuel R. Linsky	SRL	12.50 hrs	\$275.00 /hr.	3,437.50
TOTAL FEES				<u>11,807.50</u>

BILLING SUMMARY

TOTAL FEES 11,807.50

TOTAL DISBURSEMENTS 2.00

TOTAL DUE FOR THIS BILL \$11,809.50

TOTAL DUE FOR THIS MATTER \$11,809.50

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Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 92335
September 29, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through August 31, 2006

Balance Forward		0.00
Current Fees	30,788.75	
Current Disbursements	177.15	
Total Due for this Bill		<u>30,965.90</u>
Total Due for this Matter		<u><u>\$30,965.90</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

September 29, 2006
Invoice 92335
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
08-01-06	SRL	Analysis and review of Rosenberg stock pledge and stock co-sale agreements.	2.75
08-01-06	BHG	Continued attention to IRS matters and related strategy.	2.25
08-02-06	SRL	Communicate with J. Paravano regarding Tax Court Petition.	0.25
08-02-06	BHG	Continued attention to IRS matters.	1.50
08-09-06	BHG	Attention to IRS matters and related issues.	1.50
08-15-06	BHG	Continued attention to IRS matters and status and related strategies.	2.50
08-16-06	BHG	Attention to IRS matters and related issues.	2.50
08-16-06	SRL	Continued working on Tax Court Petition.	3.50
08-17-06	TAC	Prepare for and participate in phone conference with S. Linsky, B. Gordon and J Paravano.	1.00
08-17-06	BHG	Prepare for and participate in call with J. Paravano regarding IRS matters and various other issues.	2.50
08-17-06	SRL	Preparation for and call with Jeff Paravano regarding Tax Court Petition.	1.00
08-17-06	SRL	Continued working on Tax Court Petition.	5.50
08-18-06	BHG	Attention to wrap up regarding status and proceed regarding plans.	3.50
08-18-06	SRL	Continued working on Tax Court Petition.	1.25
08-18-06	CPC	Reviewed memorandums and summaries.	0.90
08-21-06	SRL	Continued working on Tax Court Petition	2.75
08-21-06	BHG	Continued attention to IRS matters and alternative solutions to bring about a global settlement.	1.00
08-22-06	SRL	Completed Revised Tax Court Petition.	3.75
08-22-06	BHG	Attention to tax and related trust to trigger right of first refusal.	3.00
08-23-06	SRL	Analysis of the recent 6th Circuit Court of Appeals' holding in the Maloof case, which contained helpful language on taxpayers who improperly employ the substance over form doctrine to change the tax consequences of a transaction.	1.50
08-23-06	CWB	Draft Allen L. Davis 2006 Irrevocable Trust; draft the Allen L. Davis Charitable Foundation; prepare checklist for sale of S Corporation stock to Allen L. Davis 2006 Irrevocable Trust.	6.00

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

September 29, 2006
Invoice 92335
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
08-24-06	BHG	Continued attention to IRS matters and related right of first refusal project.	2.25
08-24-06	CWB	Draft Promissory Note, Closing Statement, Stock Power, Stock Purchase Agreement, and Executive Summary of Allen L. Davis Irrevocable Trust of 2006; revise Allen L. Davis Irrevocable Trust of 2006.	7.70
08-25-06	BHG	Continued attention to right of first refusal project and review of draft Tax Court Petition.	2.50
08-28-06	BHG	Continued attention to IRS matters and related trust strategy to sell CNG stock.	4.50
08-28-06	SRL	Communicated with Allen regarding what exhibits to attach to the Tax Court petition.	0.50
08-29-06	BHG	Attention to special project regarding trust as buyer of CNG stock.	6.50
08-29-06	CWB	Review and revise Promissory Note, Closing Statement, Stock Power, Stock Purchase Agreement, and Executive Summary of Allen L. Davis Irrevocable Inter-Vivos QTIP Trust of 2006; revise Allen L. Davis Irrevocable Inter-Vivos QTIP Trust of 2006.	8.10
08-30-06	BHG	Attention to trust planning and proposed sale of CNG stock to trust.	7.50
08-30-06	CWB	Review and revise Promissory Note, Closing Statement, Stock Power, Stock Purchase Agreement, and letter to Allen L. Davis describing transaction. Revise Notice of Sale to CNG.	7.90
08-31-06	BHG	Continued attention to IRS matters and trust matters related to sale of CNG shares; phone call with client and follow up attention to file.	6.50
08-31-06	CWB	Conference call with Allen L. Davis, revise documents per discussion, review Co-Sale Agreement.	8.30
Total Fees for this Matter			\$30,788.75

DISBURSEMENTS

Document Reproduction	174.00
Telephone; Premiere 6/9	3.15
Total Disbursements for this Matter	<hr/> \$177.15

FEE BILLING RECAP

Thomas A. Cotter	TAC	1.00 hrs	\$335.00 /hr.	335.00
C. Philip Campbell	CPC	0.90 hrs	\$375.00 /hr.	337.50

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

September 29, 2006
Invoice 92335
Page 4

Bruce H. Gordon	BHG	50.00 hrs	\$310.00 /hr.	15,500.00
Samuel R. Linsky	SRL	22.75 hrs	\$275.00 /hr.	6,256.25
Caroline W. Breen	CWB	38.00 hrs	\$220.00 /hr.	8,360.00
				<hr/>
TOTAL FEES				30,788.75

BILLING SUMMARY

TOTAL FEES	30,788.75
TOTAL DISBURSEMENTS	177.15
	<hr/>
TOTAL DUE FOR THIS BILL	\$30,965.90
TOTAL DUE FOR THIS MATTER	<hr/> <hr/>

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Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 94425
October 19, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through September 30, 2006

Balance Forward		30,965.90
Current Fees	48,247.00	
Current Disbursements	68.98	
Total Due for this Bill		<u>48,315.98</u>
Total Due for this Matter		<u><u>\$79,281.88</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

October 19, 2006
Invoice 94425
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
09-01-06	BHG	Continued attention to strategy and planning.	5.50
09-05-06	BHG	Continued attention to strategy regarding sale of CNG stock to trust.	5.25
09-05-06	CWB	Revise ALD Irrevocable Family Trust of 2006 and related documents.	5.00
09-06-06	BHG	Continued attention to proposed sale of CNG stock to Trust in light of Buy-Sell Agreement.	6.50
09-06-06	CWB	Review and revise ALD Irrevocable Family Trust of 2006 and related documents.	4.00
09-07-06	BHG	Continued attention to proposed sale of CNG stock to Trust.	4.25
09-07-06	CWB	Work on documents for sale of CNG stock to ALD Irrevocable Family Trust of 2006.	4.50
09-07-06	SRL	Analysis and review of Trust to be set up by Allen in order to hold his CNG shares and trigger the valuation procedures under the close corporation agreement.	0.75
09-08-06	BHG	Continued attention to terms of revised ALD Trust as possible buyer of CNG stock.	2.50
09-11-06	BHG	Continued attention to project regarding sale of CNG shares to trust and related issues.	6.00
09-12-06	BHG	Continued attention to IRS audit issues and status.	2.50
09-12-06	BHG	Continued attention to proposed sale of CNG shares to a trust.	5.50
09-12-06	SRL	Researched the internal revenue manual to see if there are any internal guidelines governing the amount of time the IRS must wait to issue a notice of deficiency after being informed of a taxpayer's desire to bypass Appeals.	1.50
09-12-06	CPC	Address trustee issues.	1.30
09-13-06	BHG	Continued attention to proposed sale of CNG shares to a trust and related continued revisions of trust provisions.	6.25
09-13-06	SRL	Preparation for and phone conference with Allen and Jeff Paravano regarding the delay in the IRS's issuance of the stat notice.	1.50
09-14-06	BHG	Continued attention to revisions to trust document and related issues concerning proposed sale of CNG stock.	2.50
09-14-06	SRL	Drafted letter to Agent Dunn demanding a notice of deficiency of the right to appear before the same appeals officer as Dave and Jared.	2.00
09-14-06	CPC	Preparation for and attend conference with client regarding Florida litigation.	2.60
09-14-06	CWB	Revise Trust Agreement to include Goldman Sachs provisions.	1.60

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

October 19, 2006
Invoice 94425
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
09-15-06	BHG	Continued attention to proposed sale of shares to trust and related issues.	6.50
09-15-06	CPC	Address litigation and trustee issues.	1.20
09-15-06	CWB	Revise Trust Agreement to include Goldman Sachs provisions; research excess holdings rules of private foundations.	6.50
09-18-06	CPC	(CNG) Review option issues, trust issues, and litigation issues with B.Gordon and client.	2.60
09-18-06	BHG	Attention to IRS matters and trust proposal.	6.00
09-19-06	SRL	Analysis and review of John Dunn's comments regarding changes to be made to upcoming statutory notice of deficiency.	0.75
09-20-06	CPC	(CNG) Prepare and review summaries; conference with client; conference with C. Livingston.	9.20
09-20-06	BHG	Continued attention to IRS matters and proposed trust strategy.	4.25
09-20-06	CWB	Review excess holding company rules.	1.00
09-21-06	CPC	(CNG) Review materials in preparation for meeting.	2.80
09-21-06	BHG	Continued attention to IRS matters and planning; meet with P. Campbell regarding related litigation matters.	6.25
09-22-06	CPC	(CNG) Address statute of limitation issues; telephone conference with OP re: status, settlement, et al.; review summary of claims; letter to NCB.	3.30
09-22-06	BHG	Continued attention to IRS matters and planning regarding various matters.	4.50
09-25-06	CPC	Address letter to NCB, revise; follow-up.	2.30
09-25-06	BHG	Continued attention to tax audit matter and status of Stat. Notice; follow up with client and J. Paravano.	1.50
09-25-06	BHG	Continued attention to trust strategy and drafting changes.	2.50
09-26-06	CPC	Address settlement issues re: Ritz Carlton issues.	1.30
09-26-06	BHG	Continued attention to IRS matters and trust changes.	5.00
09-27-06	CPC	Review files, memos, etc. to organize litigation issues.	5.80
09-28-06	CPC	Continue work on organizing litigation materials.	2.80
09-28-06	BHG	Continued attention to IRS issues and planning; attention to Delaware Trust issues.	3.75
09-29-06	BHG	Continued attention to IRS audit and planning for sale to trust.	4.25
Total Fees for this Matter			\$48,247.00

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

October 19, 2006
Invoice 94425
Page 4

DISBURSEMENTS

Document Reproduction	5.40
Facsimiles; 91305755110	15.00
Federal Express	48.58
	<hr/>
Total Disbursements for this Matter	\$68.98

FEE BILLING RECAP

C. Philip Campbell	CPC	35.20 hrs	\$375.00 /hr.	13,200.00
Bruce H. Gordon	BHG	91.25 hrs	\$310.00 /hr.	28,287.50
Samuel R. Linsky	SRL	6.50 hrs	\$275.00 /hr.	1,787.50
Caroline W. Breen	CWB	22.60 hrs	\$220.00 /hr.	4,972.00
				<hr/>
TOTAL FEES				48,247.00

BILLING SUMMARY

TOTAL FEES	48,247.00
TOTAL DISBURSEMENTS	68.98
	<hr/>
TOTAL DUE FOR THIS BILL	\$48,315.98
BALANCE FORWARD	30,965.90
	<hr/>
TOTAL DUE FOR THIS MATTER	\$79,281.88
	<hr/>

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Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 97398
November 27, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through October 31, 2006

Balance Forward		48,315.98
Current Fees	14,811.25	
Current Disbursements	3,797.85	
Total Due for this Bill		<u>18,609.10</u>
Total Due for this Matter		<u><u>\$66,925.08</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

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Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

November 27, 2006
Invoice 97398
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
10-04-06	BHG	Attention to IRS matters and strategy.	3.50
10-04-06	SRL	Analysis of Dallas case insofar as it related to valuation of a subchapter S corporation.	1.75
10-09-06	BHG	Continued attention to IRS matters and planning.	2.50
10-10-06	SRL	Reviewed deposition transcripts from Ohio litigation.	5.50
10-11-06	BHG	Continued attention to IRS matters.	3.50
10-11-06	SRL	Continued reviewing deposition transcripts from Ohio litigation.	5.75
10-13-06	BHG	Continued attention to pending matters including tax court matters.	2.50
10-16-06	SRL	Reviewed statutory notice of deficiency and communicated with Bruce Gordon regarding the same.	1.00
10-17-06	BHG	Continued attention to IRS matters and related issues.	3.50
10-17-06	SRL	Began editing Tax Correspondence to, petition following issuance of the notice of deficiency.	4.75
10-18-06	SRL	Began reviewing tax court rules of procedure in preparation for strategy phone conference with Paravano.	1.50
10-19-06	SRL	Completed review of Tax Court rules of procedure in preparation for and held phone conference with Jeff Paravano regarding strategy moving forward.	4.75
10-20-06	BHG	Attention to IRS issues.	3.50
10-20-06	SRL	Reviewed Allen's letter to D. Durbin of NCB and his draft complaint against NCB relating to his being fraudulently induced into pledging his CNG shares in 2004.	1.25
10-27-06	SRL	Continued working on Tax Court Petition.	4.50
10-31-06	BHG	Attention to status of IRS matters and Tax Court Petition.	1.50
Total Fees for this Matter			\$14,811.25

DISBURSEMENTS

Federal Express	97.45
Document Reproduction	0.80
IRS Examination ; BKD, LLP	3,697.15
Long Distance Telephone; 2026571322	2.45

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

November 27, 2006
Invoice 97398
Page 3

Total Disbursements for this Matter

\$3,797.85

FEE BILLING RECAP

Bruce H. Gordon	BHG	20.50 hrs	\$310.00 /hr.	6,355.00
Samuel R. Linsky	SRL	30.75 hrs	\$275.00 /hr.	8,456.25
TOTAL FEES				<u>14,811.25</u>

BILLING SUMMARY

TOTAL FEES	14,811.25
TOTAL DISBURSEMENTS	3,797.85
TOTAL DUE FOR THIS BILL	<u>\$18,609.10</u>
BALANCE FORWARD	48,315.98
TOTAL DUE FOR THIS MATTER	<u><u>\$66,925.08</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 99902
December 15, 2006

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through November 30, 2006

Balance Forward		66,925.08
Current Fees	20,224.25	
Current Disbursements	34.25	
Total Due for this Bill		<u>20,258.50</u>
Total Due for this Matter		<u><u>\$87,183.58</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

December 15, 2006
Invoice 99902
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
11-01-06	CPC	Review ruling regarding Motion to Compel.	0.40
11-03-06	BHG	Attention to IRS matters related to draft Tax Court Petition.	1.25
11-09-06	SRL	Continued working on Tax Court Petition.	5.75
11-10-06	SRL	Communicated with Jeff Paravano regarding his edits to the Draft Tax Correspondence to Petition and continued working on it.	3.75
11-10-06	SRL	Analyzed 2002 email stream from Mark Ruehlmann to Allen, Dave and Jared Davis and discussed the same with J. Paravano.	0.50
11-13-06	SRL	Continued working on Tax Court Petition	5.50
11-14-06	BHG	Attention to IRS audit issues and status of Tax Court Petition.	2.25
11-15-06	SRL	Continued working on Tax Court Petition.	3.50
11-15-06	BHG	Attention to IRS Matters and Tax Court Petition.	2.50
11-16-06	SRL	Continued working on Tax Court Petition.	4.25
11-16-06	BHG	Attention to Tax Court Petition matters and facts related to draft petition.	2.30
11-17-06	SRL	Continued working on Tax Court Petition.	6.25
11-20-06	BHG	Continued attention to Tax Court Petition and related matters.	2.25
11-20-06	SRL	Continued working on Tax Court Petition.	8.75
11-20-06	SRL	Conference call with Ted Martin and Jeff Paravano of B&H.	0.25
11-21-06	SRL	Continued working on Tax Court Petition.	6.50
11-22-06	SRL	Continued working on Tax Court Petition.	6.50
11-27-06	SRL	Continued working on Tax Court Petition	1.75
11-29-06	SRL	Analysis of strategy for dealing with media regarding the Tax Court Petition.	0.25
11-29-06	BHG	Attention to Tax Court Petition issues and matters.	2.25
11-30-06	TAC	Conferences with B. Gordon, J. Paravano and S. Linsky regarding ethical and legal issues raised by publicity concerning Tax Court Petition; correspond with internal personnel concerning publicity regarding case.	1.00
11-30-06	SRL	Preparation for and phone conference with Jeff Paravano regarding media strategy.	0.75
11-30-06	BHG	Attention to IRS matters; call with J. Paravano and follow up.	2.75

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court
DATE ATTY DESCRIPTION OF SERVICES

December 15, 2006
Invoice 99902
Page 3

Total Fees for this Matter

HOURS
\$20,224.25

DISBURSEMENTS

Document Reproduction
Long Distance Telephone; 3055320383

33.20
1.05

Total Disbursements for this Matter

\$34.25

FEE BILLING RECAP

Thomas A. Cotter	TAC	1.00 hrs	\$335.00 /hr.	335.00
C. Philip Campbell	CPC	0.40 hrs	\$375.00 /hr.	150.00
Bruce H. Gordon	BHG	15.55 hrs	\$310.00 /hr.	4,820.50
Samuel R. Linsky	SRL	54.25 hrs	\$275.00 /hr.	14,918.75

TOTAL FEES

20,224.25

BILLING SUMMARY

TOTAL FEES

20,224.25

TOTAL DISBURSEMENTS

34.25

TOTAL DUE FOR THIS BILL

\$20,258.50

BALANCE FORWARD

66,925.08

TOTAL DUE FOR THIS MATTER

\$87,183.58

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Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 103414
January 31, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through December 31, 2006

Balance Forward		0.00
Current Fees	155.00	
Current Disbursements	988.42	
Total Due for this Bill		<u>1,143.42</u>
Total Due for this Matter		<u><u>\$1,143.42</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

January 31, 2007
Invoice 103414
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
12-11-06	BHG	Attention to Tax Court matters and status.	0.50
Total Fees for this Matter			\$155.00

DISBURSEMENTS

Federal Express	176.70
Binders	811.72
	<hr/>
Total Disbursements for this Matter	\$988.42

FEE BILLING RECAP

Bruce H. Gordon	BHG	0.50 hrs	\$310.00 /hr.	155.00
				<hr/>
TOTAL FEES				155.00

BILLING SUMMARY

TOTAL FEES	155.00
TOTAL DISBURSEMENTS	988.42
	<hr/>
TOTAL DUE FOR THIS BILL	\$1,143.42
TOTAL DUE FOR THIS MATTER	\$1,143.42

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101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 105953
February 28, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court
For Services Rendered Through January 31, 2007

Balance Forward		0.00
Current Fees	2,602.50	
Total Due for this Bill		<u>2,602.50</u>
Total Due for this Matter		<u><u>\$2,602.50</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

February 28, 2007
Invoice 105953
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
01-02-07	BHG	Attention to status of Tax Court matters and deadlines.	0.75
01-02-07	SRL	Researched Tax Court docket in order to see if Jared and David have filed Petitions.	0.75
01-04-07	BHG	Attention to status of Tax Court matters and timetable for action.	0.50
01-11-07	TAC	Research and analysis regarding news reports regarding CNG and/or members of the Davis family.	0.50
01-15-07	RAB	Attention to and review of file for 2004 correspondence.	0.50
01-16-07	SRL	Analysis and review of the Cidale case regarding the taxability of non-qualified stock options under section 83.	2.50
01-24-07	BHG	Attention to status of Tax Court matter.	0.50
01-24-07	SRL	Analysis and review of Tax Court informal discovery procedures.	1.75
01-29-07	BHG	Attention to status of Tax Court matter and timeline and deadlines.	0.75
01-29-07	SRL	Communicated with Jeff Paravano regarding the IRS's answer.	0.25
Total Fees for this Matter			\$2,602.50

FEE BILLING RECAP

Thomas A. Cotter	TAC	0.50 hrs	\$355.00 /hr.	177.50
Bruce H. Gordon	BHG	2.50 hrs	\$325.00 /hr.	812.50
Rebecca A. Briggs	RAB	0.50 hrs	\$180.00 /hr.	90.00
Samuel R. Linsky	SRL	5.25 hrs	\$290.00 /hr.	1,522.50
TOTAL FEES				2,602.50

BILLING SUMMARY

TOTAL FEES	2,602.50
TOTAL DUE FOR THIS BILL	\$2,602.50

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

February 28, 2007
Invoice 105953
Page 3

TOTAL DUE FOR THIS MATTER

\$2,602.50

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 108773
March 30, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through February 28, 2007

Balance Forward		0.00
Current Fees	10,888.75	
Total Due for this Bill		<u>10,888.75</u>
Total Due for this Matter		<u><u>\$10,888.75</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

March 30, 2007
Invoice 108773
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
02-01-07	SRL	Reviewed procedures for filing motion to consolidate Dave, Jared, and Rosenberg's cases.	1.75
02-05-07	BHG	Attention to IRS Matters and review of pleadings.	2.25
02-05-07	SRL	Reviewed the government's Answer to Allen's Petition as well as the exhibits referenced in the Petition and Answer.	5.50
02-05-07	SRL	Reviewed David Rosenberg's Petition filed by Skadden Arps.	1.75
02-08-07	SRL	Continued analyzing the government's Answer in order to determine whether there is a need to file a Reply.	3.50
02-09-07	SRL	Reviewed letter from Rosenberg notifying Allen of his intent to exercise his right to purchase shares under the CNG Buy/Sell.	0.50
02-12-07	BHG	Attention to review of other Tax Court Petitions and status of procedures in Tax Court.	1.75
02-12-07	SRL	Analysis of third party Tax Court Discovery Procedures.	1.50
02-13-07	BHG	Prepare for phone call regarding Tax Court Petition.	1.75
02-14-07	BHG	Prepare for and participate in phone call with J. Paravano regarding status of Tax Court matter; follow up attention to same.	2.50
02-14-07	SRL	Preparation for and phone conference with Allen Davis and Jeff Paravano regarding next steps for proceeding in Tax Court litigation now that the boys and Rosenberg have filed Petitions.	2.75
02-14-07	SRL	Began going through Jared's Petition in order to spot factual inaccuracies and material omissions.	3.25
02-15-07	SRL	Analysis of subpoena procedures for discovering information from 3rd parties in Tax Court litigation.	1.25
02-16-07	SRL	Communicated with Allen regarding Jared's Petition.	0.50
02-20-07	BHG	Continued attention to sale of CNG stock transaction and how it relates to overall strategy.	2.50
02-21-07	SRL	Began reviewing Allen's comments regarding factual inaccuracies in Jared and David's Petitions.	1.00
02-23-07	SRL	Continued analysis of Allen's responses to Jared and David's Petitions.	2.25
		Total Fees for this Matter	\$10,888.75

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

March 30, 2007
Invoice 108773
Page 3

FEE BILLING RECAP

Bruce H. Gordon	BHG	10.75 hrs	\$325.00 /hr.	3,493.75
Samuel R. Linsky	SRL	25.50 hrs	\$290.00 /hr.	7,395.00
TOTAL FEES				<u>10,888.75</u>

BILLING SUMMARY

TOTAL FEES	10,888.75
TOTAL DUE FOR THIS BILL	<u>\$10,888.75</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$10,888.75</u></u>

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Tampa, Florida 33602

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 111793
April 30, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through March 31, 2007

Balance Forward		10,888.75
Current Fees	7,688.75	
Current Disbursements	11.33	
Total Due for this Bill		<u>7,700.08</u>
Total Due for this Matter		<u><u>\$18,588.83</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

April 30, 2007
Invoice 111793
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-07-07	SRL	Preparation for phone conference with Allen.	0.75
03-08-07	SRL	Preparation for and phone conference with Allen regarding Jared and Dave's Tax Correspondence to, Petitions.	2.50
03-14-07	BHG	Attention to sale of CNG stock and related issues.	1.25
03-15-07	SRL	Reviewed Joint Motion to Consolidate filed by Skadden.	0.50
03-20-07	SRL	Preparation for and phone conference with Allen and Jeff Paravano regarding Skadden's Draft Motion to Consolidate.	2.25
03-21-07	SRL	Started analysis and review of "in connection with the performance of services" caselaw that the boys and Skadden are relying on.	6.75
03-22-07	SRL	Spoke with Jeff Paravano regarding the Cincy Enquirer reporter requesting the IRS's Answer.	0.25
03-22-07	SRL	Analyzed and reviewed amended language for joint motion to consolidate.	0.75
03-23-07	SRL	Continued "in connection with" research.	5.50
03-26-07	TAC	Review of articles from Cincinnati Enquirer; correspond with B. Gordon and S. Linsky regarding same and status of proceedings; update media binder.	0.50
03-26-07	SRL	Continued research of "in connection with" case law.	3.50
03-28-07	SRL	Continued "in connection with" research.	1.75
Total Fees for this Matter			\$7,688.75

DISBURSEMENTS

Document Reproduction	0.80
Facsimiles; 91513579645	4.50
Long Distance Telephone; 5136219191	1.23
Document Reproduction	4.80
Total Disbursements for this Matter	\$11.33

FEE BILLING RECAP

Thomas A. Cotter	TAC	0.50 hrs	\$355.00 /hr.	177.50
Bruce H. Gordon	BHG	1.25 hrs	\$325.00 /hr.	406.25

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

April 30, 2007
Invoice 111793
Page 3

Samuel R. Linsky	SRL	24.50 hrs	\$290.00 /hr.	7,105.00
				<hr/>
TOTAL FEES				7,688.75

BILLING SUMMARY

TOTAL FEES	7,688.75
TOTAL DISBURSEMENTS	11.33
	<hr/>
TOTAL DUE FOR THIS BILL	\$7,700.08
BALANCE FORWARD	10,888.75
	<hr/>
TOTAL DUE FOR THIS MATTER	\$18,588.83
	<hr/> <hr/>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 114525
May 31, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through April 30, 2007

Balance Forward		7,700.08
Current Fees	11,671.25	
Total Due for this Bill		<u>11,671.25</u>
Total Due for this Matter		<u><u>\$19,371.33</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

May 31, 2007
Invoice 114525
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
04-12-07	SRL	Analysis and review of S accumulated adjustment account and S corporation distribution provisions in light of IRS counsel Gretchen Kindle's passing reference to reasonable compensation.	8.50
04-12-07	BHG	Continued attention to Tax Court matters and strategy.	1.25
04-13-07	SRL	Continued analysis and review of S accumulated adjustment account and S corporation distribution provisions in light of IRS counsel Gretchen Kindle's passing reference to reasonable compensation.	3.75
04-13-07	BHG	Attention to status and procedure regarding Tax Court matters.	1.50
04-17-07	SRL	Analysis and review of Tax Court Discovery procedures.	3.75
04-18-07	SRL	Analysis of new qualified appraiser penalty provisions in the Code.	1.25
04-20-07	SRL	Continued analysis of "in connection with the performance of services" case law.	5.25
04-23-07	SRL	Performed due diligence on selected appraisers and met with Alex Howard and Allen Harp of HFBE regarding both Tax Court valuation matters and the CNG Buy/Sell Agreement.	3.50
04-23-07	SRL	Communicated with Jeff P. regarding Skadden's draft Motion to Assign Judge.	0.50
04-23-07	BHG	Phone call with J. Paravano regarding status of case and choice of Judge; follow up with Sam Linsky.	1.75
04-24-07	BHG	Attention to Tax Court procedures and strategy; follow up with Sam Linsky regarding open items.	1.50
04-25-07	SRL	Preparation for and call with Paravano regarding Judge Halpern.	0.75
04-25-07	SRL	Analysis and review of Venture Funding Tax Court and Sixth Circuit opinions in order to determine Judge Halpern's style in a specific Section 83 context.	3.25
04-25-07	BHG	Prepare for and participate in phone call with Jeff Paravano regarding status of Tax Court matters; follow up attention to file and matter.	2.25
04-30-07	SRL	Communicated with J. Paravano regarding Appeals Conference.	0.50
Total Fees for this Matter			\$11,671.25

FEE BILLING RECAP

Bruce H. Gordon	BHG	8.25 hrs	\$325.00 /hr.	2,681.25
Samuel R. Linsky	SRL	31.00 hrs	\$290.00 /hr.	8,990.00

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

May 31, 2007
Invoice 114525
Page 3

TOTAL FEES

11,671.25

BILLING SUMMARY

TOTAL FEES

11,671.25

TOTAL DUE FOR THIS BILL

\$11,671.25

BALANCE FORWARD

7,700.08

TOTAL DUE FOR THIS MATTER

\$19,371.33

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 116633
June 26, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through May 31, 2007

Balance Forward		11,671.25
Current Fees	1,946.25	
Total Due for this Bill		<u>1,946.25</u>
Total Due for this Matter		<u><u>\$13,617.50</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

June 26, 2007
Invoice 116633
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
05-02-07	BHG	Attention to Tax Court matters and status.	0.25
05-03-07	BHG	Continued attention to Tax Court matters.	0.50
05-04-07	BHG	Brief attention to Tax Court matters and calendar.	0.50
05-08-07	SRL	Analysis and review of Tax Correspondence to.'s reported decision in Kimberlin regarding section 83's in connection with the performance of services requirement.	1.50
05-21-07	BHG	Attention to Tax Court Matters and status.	0.50
05-21-07	SRL	Analysis and review of section 83 regulations.	2.75
05-22-07	SRL	Communicated with J. Paravano and reviewed order granting motion to consolidate.	0.50
Total Fees for this Matter			\$1,946.25

FEE BILLING RECAP

Bruce H. Gordon	BHG	1.75 hrs	\$325.00 /hr.	568.75
Samuel R. Linsky	SRL	4.75 hrs	\$290.00 /hr.	1,377.50
TOTAL FEES				<u>1,946.25</u>

BILLING SUMMARY

TOTAL FEES	1,946.25
TOTAL DUE FOR THIS BILL	<u>\$1,946.25</u>
BALANCE FORWARD	<u>11,671.25</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$13,617.50</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 121935
July 31, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through June 30, 2007

Balance Forward		0.00
Current Fees	1,328.75	
Current Disbursements	4.78	
Total Due for this Bill		<u>1,333.53</u>
Total Due for this Matter		<u><u>\$1,333.53</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

July 31, 2007
Invoice 121935
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
06-13-07	BHG	Attention to status of Tax Court matters.	0.50
06-18-07	BHG	Attention to Tax Court matters.	1.50
06-18-07	SRL	Analysis and review of order granting motion to assign case to different judge.	0.75
06-21-07	BHG	Attention to status of pending Tax Court matters.	0.75
06-26-07	SRL	Preparation for and phone conference with Allen and Jeff P.	0.75
Total Fees for this Matter			\$1,328.75

DISBURSEMENTS

Telephone; Premiere 2/07	4.78
Total Disbursements for this Matter	<u>\$4.78</u>

FEE BILLING RECAP

Bruce H. Gordon	BHG	2.75 hrs	\$325.00 /hr.	893.75
Samuel R. Linsky	SRL	1.50 hrs	\$290.00 /hr.	435.00
TOTAL FEES				<u>1,328.75</u>

BILLING SUMMARY

TOTAL FEES	1,328.75
TOTAL DISBURSEMENTS	4.78
TOTAL DUE FOR THIS BILL	<u>\$1,333.53</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$1,333.53</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 124922
August 31, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG

RE: 2004 IRS Audit/Tax Court

For Services Rendered Through July 31, 2007

Balance Forward		0.00
Current Fees	18,160.25	
Current Disbursements	138.80	
Total Due for this Bill		<u>18,299.05</u>
Total Due for this Matter		<u><u>\$18,299.05</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

August 31, 2007
Invoice 124922
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
07-03-07	SRL	Analysis and review of relevance spreadsheet put together by Allen.	1.75
07-05-07	BHG	Attention to Tax Court matters and follow up regarding same.	0.50
07-05-07	SRL	Reviewed 12/02 Close Corporation Agreement and communicated with Allen regarding his document relevance spreadsheet.	1.75
07-06-07	BHG	Attention to status of Tax Court matter and pending discovery.	0.50
07-09-07	SRL	Preparation and phone call with Paravano regarding discovery.	2.50
07-10-07	BHG	Continued attention to IRS matters and Tax Court procedures.	0.75
07-11-07	BHG	Continued attention to Tax Court matters and procedure.	2.50
07-12-07	SRL	Analysis and review of informal discovery and draft stipulations prepared by Skadden Arps.	3.75
07-17-07	BHG	Attention to Tax Court matters and follow up regarding same.	1.75
07-19-07	BHG	Continued attention to Tax Court matters and strategy.	1.25
07-23-07	BHG	Attention to status of Tax Court matters and follow up with various SLK attorneys.	1.75
07-24-07	BHG	Attention to Tax Court matters and procedure for how to proceed.; consult with Sam Linsky and Phil Campell.	2.25
07-24-07	CPC	Work on option/tax issues.	3.10
07-25-07	CPC	Review Curtis transcript; address tax case issues with S. Linsky.	3.60
07-27-07	BHG	Attention to Tax Court matters and procedure.	1.75
07-30-07	TAC	Conference with B. Gordon regarding status of Tax Court matters and strategies concerning same.	1.00
07-30-07	BHG	Attention to Tax Court matters and procedure; review various files.	2.25
07-30-07	CPC	Work on tax case regarding document production; review summary of tax opinion and documents in support.	6.60
07-31-07	TNG	Review Tax Court Petition and other key documentation; conduct cursory review of opposing counsel's proposed stipulation of facts; attention to status of Tax Court case; participate in status conference with co-counsel; attention to overall litigation strategy and proposed scheduling order.	1.80
07-31-07	BHG	Continued attention to Tax Court matters and strategy; call with Jeff Paravano and follow up attention to file and various pending matters.	3.75

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

August 31, 2007
Invoice 124922
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES
07-31-07	CPC	Work on tax case issues, documents; conference with counsel; telephone conference with P. Bergeron.

HOURS
7.10

Total Fees for this Matter

\$18,160.25

DISBURSEMENTS

Document Reproduction

138.80

Total Disbursements for this Matter

\$138.80

FEE BILLING RECAP

Thomas A. Cotter	TAC	1.00 hrs	\$355.00 /hr.	355.00
C. Philip Campbell	CPC	20.40 hrs	\$390.00 /hr.	7,956.00
Bruce H. Gordon	BHG	19.00 hrs	\$340.00 /hr.	6,460.00
Tammy N. Giroux	TNG	1.80 hrs	\$285.00 /hr.	513.00
Samuel R. Linsky	SRL	9.75 hrs	\$295.00 /hr.	2,876.25

18,160.25

TOTAL FEES

BILLING SUMMARY

TOTAL FEES

18,160.25

TOTAL DISBURSEMENTS

138.80

TOTAL DUE FOR THIS BILL

\$18,299.05

TOTAL DUE FOR THIS MATTER

\$18,299.05

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 127501
September 28, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through August 31, 2007

Balance Forward		0.00
Current Fees	7,221.25	
Current Disbursements	559.96	
Total Due for this Bill		<u>7,781.21</u>
Total Due for this Matter		<u><u>\$7,781.21</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

September 28, 2007
Invoice 127501
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
08-01-07	BHG	Continued attentio to Tax Court matters.	2.50
08-02-07	BHG	Attention to Tax Court matters and procedure.	2.25
08-03-07	BHG	Phone call regarding Tax Court matters; continued attention to file and transition.	1.50
08-06-07	BHG	Attention to Tax Court matters and related strategies pending global issues and litigation.	2.50
08-07-07	TAC	Review of Green testimony; review of Circular 230 opinion criteria; correspond with P. Campbell, J. Paravano, S. Linsky and B. Gordon regarding same.	0.25
08-07-07	BHG	Attention to Tax Court matters.	2.25
08-10-07	BHG	Continued attention to Tax Court matters.	1.50
08-10-07	TAC	Review and analysis of Allen Davis Complaint.	0.50
08-13-07	BHG	Attention to Tax Court matters.	1.50
08-14-07	TAC	Continued review of pleadings in the Davis Tax Court matter; participate in phone conference regarding same.	2.00
08-14-07	BHG	Attention to Tax Court matters and preparation for call with J. Paravano.	0.50
08-15-07	TAC	Continued review and analysis of Davis documentation.	0.50
08-15-07	BHG	Attention to status of Tax Court matters.	1.25
08-24-07	TNG	Review stipulation of facts, Petition, discovery requests and other relevant documentation; review status of the exchange of documents and relevant documentation and the status of the pending action.	1.50
08-28-07	TNG	Attention to status of finalizing the stipulated facts; attention to status of shareholder request for documentation; telephone conference with C. Campbell and A. Davis regarding pending litigation.	0.70
08-29-07	TNG	Further attention to issues involving obtaining full documentation.	0.30
Total Fees for this Matter			\$7,221.25

DISBURSEMENTS

Long Distance Telephone	21.74
Document Reproduction	25.20
Federal Express	108.60
Facsimiles; 91513946569	4.50

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

September 28, 2007
Invoice 127501
Page 3

Photocopies	399.92
	<hr/>
Total Disbursements for this Matter	\$559.96

FEE BILLING RECAP

Thomas A. Cotter	TAC	3.25 hrs	\$355.00 /hr.	1,153.75
Bruce H. Gordon	BHG	15.75 hrs	\$340.00 /hr.	5,355.00
Tammy N. Giroux	TNG	2.50 hrs	\$285.00 /hr.	712.50
				<hr/>
TOTAL FEES				7,221.25

BILLING SUMMARY

TOTAL FEES	7,221.25
TOTAL DISBURSEMENTS	559.96
	<hr/>
TOTAL DUE FOR THIS BILL	\$7,781.21
TOTAL DUE FOR THIS MATTER	<hr/> <hr/>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 130274
October 31, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through September 30, 2007

Balance Forward		0.00
Current Fees	936.50	
Current Disbursements	2.46	
Total Due for this Bill		<u>938.96</u>
Total Due for this Matter		<u><u>\$938.96</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

October 31, 2007
Invoice 130274
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
09-05-07	CPC	Review IRS discovery requests; review draft Order.	1.60
09-10-07	TNG	Further attention to the pending actions and motions in the Hamilton County, Ohio action between A. Davis and CNG; continue to review and analyze likelihood of success on additional and new claims by A. Davis and against CNG in Ohio, including a shareholder derivative action and an action for injunctive relief for the inspection of the books and records.	0.50
09-25-07	BHG	Attention to status of tax matters and consult with P. Cambell regarding same.	0.50
Total Fees for this Matter			\$936.50

DISBURSEMENTS

Long Distance Telephone	2.46
Total Disbursements for this Matter	<u>\$2.46</u>

FEE BILLING RECAP

C. Philip Campbell	CPC	1.60 hrs	\$390.00 /hr.	624.00
Bruce H. Gordon	BHG	0.50 hrs	\$340.00 /hr.	170.00
Tammy N. Giroux	TNG	0.50 hrs	\$285.00 /hr.	142.50
TOTAL FEES				<u>936.50</u>

BILLING SUMMARY

TOTAL FEES	936.50
TOTAL DISBURSEMENTS	2.46
TOTAL DUE FOR THIS BILL	<u>\$938.96</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$938.96</u></u>

SHUMAKER[®]

Shumaker, Loop & Kendrick, LLP

Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 133516
November 30, 2007

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through October 31, 2007

Balance Forward		0.00
Current Fees	1,152.50	
Current Disbursements	40.97	
Total Due for this Bill		<u>1,193.47</u>
Total Due for this Matter		<u><u>\$1,193.47</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

November 30, 2007
Invoice 133516
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
10-16-07	TAC	Review of current reports regarding CNG state case; correspond with P. Campbell and B. Gordon regarding same.	0.50
10-22-07	CPC	Address joint status report issues with Jeff Paravano and Ted Martin.	0.90
10-29-07	CPC	Review IRS draft responses; telephone conference with Ted Martin regarding issues.	1.60
Total Fees for this Matter			\$1,152.50

DISBURSEMENTS

Federal Express	40.97
Total Disbursements for this Matter	<u>\$40.97</u>

FEE BILLING RECAP

Thomas A. Cotter	TAC	0.50 hrs	\$355.00 /hr.	177.50
C. Philip Campbell	CPC	2.50 hrs	\$390.00 /hr.	975.00
TOTAL FEES				<u>1,152.50</u>

BILLING SUMMARY

TOTAL FEES	1,152.50
TOTAL DISBURSEMENTS	40.97
TOTAL DUE FOR THIS BILL	<u>\$1,193.47</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$1,193.47</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 137661
January 17, 2008

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through December 31, 2007

Balance Forward		0.00
Current Fees	570.00	
Current Disbursements	407.33	
Total Due for this Bill		<u>977.33</u>
Total Due for this Matter		<u><u>\$977.33</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

January 17, 2008
Invoice 137661
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
12-17-07	TNG	Review the responses to discovery and the deposition testimony of J. Davis and D. Davis with regard to several material issues that have been raised in the other litigation matters.	2.00
Total Fees for this Matter			\$570.00

DISBURSEMENTS

Document Reproduction	110.00
Long Distance Telephone	0.32
Federal Express	297.01
Total Disbursements for this Matter	\$407.33

FEE BILLING RECAP

Tammy N. Giroux	TNG	2.00 hrs	\$285.00 /hr.	570.00
TOTAL FEES				570.00

BILLING SUMMARY

TOTAL FEES	570.00
TOTAL DISBURSEMENTS	407.33
TOTAL DUE FOR THIS BILL	\$977.33
TOTAL DUE FOR THIS MATTER	\$977.33

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 141394
February 29, 2008

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through January 31, 2008

Balance Forward		0.00
Current Fees	1,020.00	
Current Disbursements	35.00	
Total Due for this Bill		<u>1,055.00</u>
Total Due for this Matter		<u><u>\$1,055.00</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

February 29, 2008
Invoice 141394
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
01-04-08	TNG	Continue to review CNG's discovery responses, and the Sworn Statements of A. Davis, D. Davis and J. Davis taken in the Tax Court Case in anticipation of tracking inconsistent testimony by the principal players for impeachment purposes in the other pending actions.	2.50
01-07-08	TNG	Further attention to incidences of inconsistent testimony by the key players in the various matters.	0.90
Total Fees for this Matter			\$1,020.00

DISBURSEMENTS

Admission of C. P. Campbell to practice in U.S. Tax Court ; Clerk, U.S. Tax Court	35.00
Total Disbursements for this Matter	<u>\$35.00</u>

FEE BILLING RECAP

Tammy N. Giroux	TNG	3.40 hrs	\$300.00 /hr.	1,020.00
TOTAL FEES				<u>1,020.00</u>

BILLING SUMMARY

TOTAL FEES	1,020.00
TOTAL DISBURSEMENTS	35.00
TOTAL DUE FOR THIS BILL	<u>\$1,055.00</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$1,055.00</u></u>

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Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 158565
August 29, 2008

Federal Tax ID. 34-4439491

ID: D05780-107829 - BHG
RE: 2004 IRS Audit/Tax Court

For Services Rendered Through July 31, 2008

Balance Forward		0.00
Current Disbursements	1,452.08	
Total Due for this Bill		<u>1,452.08</u>
Total Due for this Matter		<u><u>\$1,452.08</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-107829 - BHG
Re: 2004 IRS Audit/Tax Court

August 29, 2008
Invoice 158565
Page 2

DISBURSEMENTS

Federal Express	115.55
Long Distance Telephone	0.24
Document Reproduction	1.20
Advance-S. Corp. Termination ; BKD, LLP	1,335.09
Total Disbursements for this Matter	<hr/> \$1,452.08

BILLING SUMMARY

TOTAL DISBURSEMENTS	1,452.08
TOTAL DUE FOR THIS BILL	<hr/> \$1,452.08
TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$1,452.08